

EXHIBIT**N****Nonprofit Service Group**

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* In District of Columbia, practice
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October 2, 2000

Mr. Jay Fleisher, Esq.
 General Counsel
 Shriners Hospitals for Children
 2900 Rocky Point Drive
 P.O. Box 31356
 Tampa, Florida 33631-3356

RE: Agreement By Vantage Financial Services, Inc. ("VFS")
Not To Implead Shriners Hospitals for Children ("SHC")

Dear Mr. Fleisher:

My client, Vantage Financial Services, Inc. has instructed me to inform you that VFS will defend any challenge that a mailing prepared and entered into the U.S. Mail pursuant to the contract between VFS and SHC dated June, 1999, constitutes an unauthorized cooperative mailing. VFS will bear the entire burden, financial or otherwise, of its defense. Further, by this letter, VFS agrees that it will refrain from impleading SHC as a third party defendant in any such litigation.

VFS remains confident that the terms of the contract comply with all state and federal regulations that govern charitable solicitation and eligibility of SHC's packages to be mailed at the Nonprofit Standard A Mail rate. Please do not hesitate to contact me if you have any question concerning the content of this letter.

Sincerely

George E. Miller

SHC 00912

Cc: Harry Melikian

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